

EXHIBIT 23

COMPANY NAME

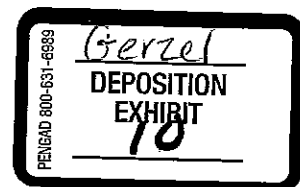
Abbott Pharmaceuticals

DATE

07/13/2004

AWP POLICY CORRESPONDENCE

Ready to
file



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RED BOOK 01409 [D]

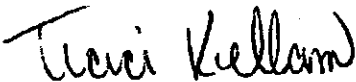
THOMSON MICROMEDEX
RED BOOK® Database Administration
6200 South Syracuse Way, Suite 300
Greenwood Village, CO 80111-4740
(303) 486-6796
(800) 724-9937 Toll Free
(303) 486-9297 Fax
www.mdx.Red_Book_data@thomson.com

07/13/2004

April Gerzel
Pricing Supervisor, Chargebacks/Membership Maintenance
Abbott Pharmaceuticals

This letter is in regards to our email conversations concerning AWP for (Abbott Pharmaceuticals)'s products, on (07/13/2004/6:26 A.M.). In the absence of a manufacturer provided AWP or a manufacturer calculated markup to establish an AWP, we will be implementing a 20 % markup above (WAC) to calculate AWP. We will not report a third party's determination of AWP for your products. As discussed in our conversation, this markup will apply to (all (Abbott Pharmaceuticals)'s products.). This is in accordance with our company policy for calculation of AWP.

Sincerely,



Traci Kellam
Red Book Industry Liaison

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★
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Fax Cover Sheet

From	Traci Kellam
Date	07/13/2004
Subject	Red Book AWP

To	April Gerzel/Abbott Pharma.
Fax	847-937-1862
Tel	847-937-6009
Pages	2 including cover sheet

Hi April,

Please see attached fax for Abbott Pharmaceuticals. Attached is the new Red Book AWP policy for the New Year. Please do not hesitate to contact me with any questions at, 800-724-9937 or direct # 303-486-6585.

Thanks, Traci

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RED BOOK 01411

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*****
X
X                                TRANSACTION REPORT                                X
X                                                                                   X
X                                JUL-13-2004 TUE 10:17 AM                        X
X                                FOR:                                             X
X-----X
X SEND(M)                                                                    X
X-----X
X  DATE      START      RECEIVER      PAGES    TIME    NOTE      M#      X
X-----X
X  JUL-13    10:16 AM    918479371862      2       36"    OK       80      X
X-----X
*****
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Page 1 of 2

Kellam, Traci

From: Kellam, Traci
Sent: Tuesday, July 13, 2004 9:39 AM
To: 'april.gerzel@abbott.com'
Subject: RE: Red Book AWP

Hi April,

Due to your confirmation below that there has been no changes to the established AWP policy, I have just faxed you at, 847-937-1862, the new AWP policy for the New Year. Please do not hesitate to contact me with any questions.

Traci

-----Original Message-----

From: april.gerzel@abbott.com [mailto:april.gerzel@abbott.com]
Sent: Tuesday, July 13, 2004 6:26 AM
To: Kellam, Traci
Cc: Joe.Fiske@abbott.com
Subject: Re: Red Book AWP

Traci,

I believe it is important for me to clarify what occurred in April 2003. As you may be aware, in April 2003, Ms. Voeck wrote, "In the absence of a manufacturer provided AWP or a manufacturer calculated markup to establish an AWP, we will be implementing a 20 % markup above WAC to calculate AVWP." Later in that same letter, Ms. Voeck wrote, "This is in accordance with our company policy for calculation of AWP." Of course, Abbott does not control how Red Book conducts its business, nor does Abbott provide AWP or a calculated markup to establish an AWP. Consequently, Abbott concluded that there was no need to respond to Ms. Voeck's April 2003 letter. Abbott trusts that Red Book will continue to conduct its own business as it sees fit and that it will get independent legal advice when Red Book deems it appropriate. Thank you for your attention to this matter.

Sincerely,
April Gerzel
Pricing Supervisor, Chargebacks/Membership Maintenance
PPD Pricing
(847) 937-6009
fax (847) 937-1862
April.Gerzel@abbott.com

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Thank you.

7/13/2004

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Page 2 of 2

"Kellam, Traci" <Traci.Kellam@thomson.com>

To: "april.gerzel@abbott.com" <april.gerzel@abbott.com>

cc:

Subject: Red Book AWP

07/08/2004 02:50 PM

Hi April,

We here at the Red Book had established an AWP policy with you on 04/16/2003. Since this has been over a year we need to verify that the AWP policy that we had established of $AWP = WAC + 20\%$ -per Red Book AWP policy, due to Abbott Pharmaceuticals no longer supplying an AWP is still in effect. Would you please verify this or make any changes at this time, I need to do some price updates on your Depakene and Tarka products.

Thanks, Traci

Traci Kellam
Red Book Administration
Thomson MICROMEDEX
303-486-6585
303-486-9297 (fax)
traci.kellam@thomson.com
mdx.Red_Book_Data@thomson.com

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7/13/2004

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ABBOTT PHARMACEUTICAL

Company Pricing/Markup History 1/1/1995 - 7/13/2004

Company	Add Date	User	Note Type	Note Detail
ABBOTT PHARMACEUTICAL	7/13/2004	tkellam	MKP	Confirmed through email with April Gerzel that there are no changes to the established AWP policy. For the New Year, continue using: AWP = WAC + 20% per RB company policy. Email confirmation is filed with Log # 9686
	4/16/2003	kvock	MKP	4/9/2003 Rec confirmation of fax sent to Abbott: April Gerzel that RB would add 20% to WAC to obtain AWP, on all Abbott Pharmaceutical Products.kv
	3/5/2003	lovato	MKP	effective 3/3/03 price list from abbot did a 25% markup from previous notes Carrol,Cecon,Cefol, Colchicine,dayalets,dical- d,enduronyl,fero-folic,fero- grad,hytrin,iberat,k- tabs,mavik,meridia,optilets,pce,pediafor ,rythmol,surbex,viday,vi-daylin,
	10/3/2002	lovato	MKP	effective 10/3/02 blaadin,carrol ft, cecon,cefol,colchicine,cylert,dayalets,di cal-d,enduron,endoronyl,enduronyl
	8/20/2002	lane	MKP	AWP = WAC + 25% (previously provided) LIST/TRADE PRICE = DIRECT PRICE WAC =CASE/ WHOLESALE PRICE per Tina use date of e:mail for effective date of deacts

Tuesday, July 13, 2004

Thomson Micromedex

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